

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 18-U. S. Postal Service

Trading Partner/ Reciprocal Category	Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 16-Department of Labor						
RC 21-Benefit Contributions asset/liabilities	Reporting Agency	\$690,347,108		\$0	\$690,347,108	Accounting Methodology Difference
	Trading Partner	\$744,599,403	\$54,252,296	\$0	\$744,599,403	\$54,252,296 Confirmed Reporting
Reporting Agency Basis of Accounting: This is a recurring diff/has been comm to DOL						
Reporting Agency Remarks: USPS reprt actual amt received/DOL is assigning accruals (est)						
Trading Partner Remarks: USPS does not recognize DOL's accrual numbers. This is an on-going issue.						
Partner 16-Department of Labor						
RC 26-Benefit Contributions Revenue/Expense	Reporting Agency	\$479,408,800		\$0	\$479,408,800	Accounting Methodology Difference
	Trading Partner	\$550,394,252	\$70,985,452	\$0	\$550,394,252	\$70,985,452 Confirmed Reporting
Reporting Agency Basis of Accounting: Recurring diff communicated to DOL						
Reporting Agency Remarks: USPS reprt act amt rec/DOL assigning accrual (est)						
Trading Partner Remarks: USPS does not recognize DOL's accural amounts. This is an on-going issue.						
Partner 17-Department of the Navy						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	(\$46,240,540)		\$0	(\$46,240,540)	Confirmed Reporting
	Trading Partner	\$40,259,550	\$86,500,091	\$0	\$40,259,550	\$86,500,091 Confirmed Reporting
Reporting Agency Remarks: IRAS not treating the calculation of diff properly						
Trading Partner Remarks: Dept of NAVY has actively worked w/USPS to resolve material differences. 2nd Qtr differences are due to USPS recording						
Partner 21-Department of the Army						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	(\$113,450,985)		\$0	(\$113,450,985)	Confirmed Reporting
	Trading Partner	\$113,562,409	\$227,013,395	\$0	\$113,562,409	\$227,013,395 Confirmed Reporting
Reporting Agency Remarks: IRAS not treating the calculation of diff properly						
Trading Partner Remarks: Differences are due to USPS reporting a negative expense that is not offsetting the amounts reported by DoD.						
Partner 33R-Smithsonian Institution						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,954,132		\$0	\$1,954,132	Confirmed Reporting
	Trading Partner	\$691,575	\$1,262,557	\$0	\$691,575	\$1,262,557 Confirmed Reporting
Reporting Agency Remarks: Smith stated that the funding rec from NPM pertains to a grant and is considered a trust transaction. Smith does not consider						
Partner 57-Department of the Air Force						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	(\$63,141,013)		\$0	(\$63,141,013)	Confirmed Reporting
	Trading Partner	\$68,292,009	\$131,433,023	\$0	\$68,292,009	\$131,433,023 Confirmed Reporting
Reporting Agency Remarks: IRAS not treating the calculation of diff properly						
Trading Partner Remarks: USPS reported number was different from the information rec'd from Air Force						
Partner 73-Small Business Administration						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$5,713		\$0	\$5,713	Confirmed Reporting
	Trading Partner	\$2,411,303	\$2,405,590	\$0	\$2,411,303	\$2,405,590 Confirmed Reporting
Reporting Agency Remarks: USPS amt based on actual postage usage/SBA based on annual estimate usage paid to USPS						
Trading Partner Remarks: TP 18 did not include any charges incurred by our Disaster Program.						

*Represents 'accounting error' and 'current year timing' differences only.